

CA (540)

Important: Attach to
Name(s) as shown on return

SSN or ITIN

Section A – Income

Part I Income Adjustment Schedule		A	Federal Amounts (taxable amounts from your federal return)	B	Subtractions See instructions	C	Additions See instructions
Section A – Income							
7	Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7					
8	Taxable interest income	8					
9	Ordinary dividends. See instructions. (b)	9(a)					
10	Taxable refunds, credits, offsets of state and local income taxes	10					
11	Alimony received	11					
12	Business income or (loss)	12					
13	Capital gain or (loss). See instructions	13					
14	Other gains or (losses)	14					
15	Total IRA distributions. See instructions. (a)	15(b)					
16	Total pensions and annuities. See instructions. (a)	16(b)					
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17					
18	Farm income or (loss)	18					
19	Unemployment compensation. Enter the same amount in column A and column B.	19					
20	Social security benefits (a)	20(b)					
21	Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805D, 3805Z, 3806, 3807, or 3809 f Other (describe):	21					
22	Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B.	22					
Section B – Adjustments to Income							
23	Archer MSA deduction	23					
24	Certain business expenses of reservists, performing artists, and fee-basis government officials.	24					
25	Health savings account deduction	25					
26	Moving expenses	26					
27	One-half of self-employment tax.	27					
28	Self-employed SEP, SIMPLE, and qualified plans	28					
29	Self-employed health insurance deduction	29					
30	Penalty on early withdrawal of savings.	30					
31a	Alimony paid. (b) Recipient's: SSN _____ Last name	31a					
32	IRA deduction.	32					
33	Student loan interest deduction	33					
34	Jury duty pay you gave to your employer.	34					
35	Domestic production activities deduction.	35					
36	Add line 23 through line 31a and line 32 through line 35 in columns A, B, and C. See instructions	36					
37	Total. Subtract line 36 from line 22 in columns A, B, and C. See instructions	37					

Part II Adjustments to Federal Itemized Deductions

38	Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 15, 19, 20, 27, and 28.	38	
39	Enter total of federal Schedule A (Form 1040), line 5 (state and local income tax, and State Disability Insurance) and line 8 (foreign income taxes only). See instructions	39	
40	Subtract line 39 from line 38	40	
41	Other adjustments including California lottery losses. See instructions. Specify	41	
42	Combine line 40 and line 41	42	
43	Is your federal AGI (Form 540, line 13) more than the amount shown below for your filing status?		
	Single or married/RDP filing separately	\$155,416	
	Head of household	\$233,129	
	Married/RDP filing jointly or qualifying widow(er)	\$310,837	
	No. Transfer the amount on line 42 to line 43		
	Yes. Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540), line 43.	43	
44	Enter the larger of the amount on line 43 or your standard deduction listed below		
	Single or married/RDP filing separately	\$3,516	
	Married/RDP filing jointly, head of household, or qualifying widow(er)	\$7,032	
	Transfer the amount on line 44 to Form 540, line 18	44	